

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

In re:

DOWLING COLLEGE,
f/d/b/a DOWLING INSTITUTE,
f/d/b/a DOWLING COLLEGE ALUMNI
ASSOCIATION,
f/d/b/a CECOM,
a/k/a DOWLING COLLEGE, INC.,

Debtor.

Chapter 11

Case No. 16-75545 (REG)

**TWENTY FOURTH REPORT BY RSR CONSULTING, LLC AND CHIEF
RESTRUCTURING OFFICER OF COMPENSATION EARNED AND EXPENSES
INCURRED FOR THE PERIOD FROM NOVEMBER 1, 2018 THROUGH
NOVEMBER 30, 2018**

The following report of compensation earned and expenses incurred provided herein, are being submitted pursuant to the Order [Docket no.106], dated December 16, 2016, authorizing RSR Consulting, LLC ("RSR") (I) to continue to provide the Debtor with a Chief Restructuring Officer and additional personnel; and (II) designating Robert S. Rosenfeld ("Mr. Rosenfeld") as Chief Restructuring Officer ("CRO") to the Debtor effective as of the Petition Date. Please refer to the following exhibits relating to the period November 1, 2018 through November 30, 2018.

- Exhibit A** – Summary of Fees and Expenses
- Exhibit B** – Summary of Services by Project Category
- Exhibit C** – Detailed time entries by Project Category
- Exhibit D** – Detail of Expenses Incurred


By: 
Robert S. Rosenfeld
December 6, 2018

Exhibit A

Robert S. Rosenfeld, CRO
RSR Consulting, LLC
Dowling College - Case #16-75545 (REG)
Summary of Fees and Expenses
11/1/18 Through 11/30/18

Summary of Fees

Summary by Professional	Responsibility/ Position in Firm	Hours	Rate	Amount
R. Rosenfeld	Chief Restructuring Officer	34.4	\$ 390.00	\$ 13,416.00
N. Bivona	Managing Director	39.6	\$ 390.00	15,444.00
N. Andrade	Director	63.2	\$ 350.00	22,120.00
I. Hellman	Paraprofessional	5.2	\$ 125.00	650.00
Total		142.4		\$ 51,630.00
Average blended hourly rate				\$ 362.57

Summary of Expenses

Mail/Postage	\$ 13.12
Storage/Disposal costs	178.21
Overnight shipping	77.01
Software expense	15.00
Total	\$ 283.34

RSR Consulting, LLC
Dowling College - Case #16-75545 (REG)
Summary Billing Report - By Project Category
11/1/18 Through 11/30/18

Exhibit B

Category	Billable Time	Billable Amt
Asset Analysis and Recovery	1.5	\$ 585.00
Asset Disposition	6.8	2,652.00
Business Operations	88.4	32,172.00
Claim Distributions	4.4	1,716.00
Claims Administration and Objections	5.2	650.00
Claims Investigation	6.9	2,511.00
Court Hearings	6.2	2,418.00
Financial Analysis	1.4	546.00
Meetings with Creditors and/or Representatives	1.0	390.00
Meetings with Debtor and Representatives	1.2	468.00
Meetings with Lawyers	2.2	814.00
Plan & disclosure Statement	4.0	1,560.00
Review Fee/Employment Applications	0.5	195.00
Tax compliance	8.7	3,393.00
UST Reporting	4.0	1,560.00
Grand Total	142.4	\$ 51,630.00

RSR Consulting, LLC
Dowling College - Case #16-75545 (REG)
Detailed Billing Report
11/1/18 Through 11/30/18

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
Asset Analysis and Recovery					
11/27/2018	Robert Rosenfeld	Review documents related to Cohn Reznick retainer balance and draft correspondence to CR for return of retainer.	1.50	\$390.00/hr	\$585.00
Totals For Asset Analysis and Recovery			1.50		\$585.00
Asset Disposition					
11/08/2018	Neil Bivona	Follow up w/ utilities to confirm transfer or cancel of accounts re: Triple Five sale.	1.20	\$390.00/hr	\$468.00
11/08/2018	Neil Bivona	Correspondence and call w/ Town of Brookhaven and Suffolk County re: donation of New Made island. Follow up calls w/ R. Rosenfeld and S. Southard.	2.00	\$390.00/hr	\$780.00
11/08/2018	Neil Bivona	Call and correspondence w/ J. Sturchio re: status of marketing remaining Oakdale lots.	0.50	\$390.00/hr	\$195.00
11/19/2018	Neil Bivona	Review analysis of outstanding Brookhaven campus invoices due to be paid by Triple Five w/ N. Andrade. Communication w/ S. Bienenstock re: the same..	0.50	\$390.00/hr	\$195.00
11/28/2018	Neil Bivona	Call w/ J. Sturchio re: status of marketing remaining Oakdale properties.	0.60	\$390.00/hr	\$234.00
11/29/2018	Neil Bivona	Research Suffolk Community College "Stay on Long Island Initiative" scholarship program and draft recommendation memo to the BOT re: reallocation of Dowling's endowed funds.	2.00	\$390.00/hr	\$780.00
Totals For Asset Disposition			6.80		\$2,652.00
Business Operations					
11/05/2018	Neil Bivona	Review of invoices related to Brookhaven Campus & prepare schedule and communication to Triple Five re pro-rated responsibility for payments.	1.20	\$390.00/hr	\$468.00
11/05/2018	Nelson Andrade	Create instructions for weekly disbursements. Review files and invoices received, make changes to the file, coordinate internally and manage related correspondence. Prepare transfers and wires and send for approval in banking system.	2.50	\$350.00/hr	\$875.00
11/05/2018	Robert Rosenfeld	Process payments for week and update quickbooks accounting.	1.50	\$390.00/hr	\$585.00
11/06/2018	Neil Bivona	Review of correspondence and invoices/statements from Sterling Risk & National General Insurance. Correspondence w/ R. Rosenfeld & call to Sterling Risk re: the same.	0.60	\$390.00/hr	\$234.00
11/06/2018	Robert Rosenfeld	Process and mail bills to vendors for past week.	0.50	\$390.00/hr	\$195.00
11/06/2018	Nelson Andrade	Review transfers completed the day before, compare against instructions to reconcile.	1.00	\$350.00/hr	\$350.00
11/08/2018	Nelson Andrade	Discuss internally payments to be made in the following day.	0.50	\$350.00/hr	\$175.00
11/08/2018	Nelson Andrade	Update professional fee schedule to newly received invoices.	1.50	\$350.00/hr	\$525.00
11/08/2018	Robert Rosenfeld	Work on month end closing for October and update quicbooks accounting.	1.50	\$390.00/hr	\$585.00
11/09/2018	Neil Bivona	Update and roll forward of borrowing availability worksheet. Review budget and invoices for next 3 weeks. Prepare notice of borrowing.	1.80	\$390.00/hr	\$702.00

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11/1/18 Through 11/30/18

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
11/09/2018	Robert Rosenfeld	Process payment of bills for week and update quickbooks accounting.	1.50	\$390.00/hr	\$585.00
11/09/2018	Nelson Andrade	Create instructions for weekly disbursements. Review files and invoices received, make changes to the file, coordinate internally and manage related correspondence. Prepare transfers and wires and send for approval in banking system.	2.50	\$350.00/hr	\$875.00
11/09/2018	Nelson Andrade	Create support documentation for the payroll payments for the following week. Crete transfers and wires instructions.	1.20	\$350.00/hr	\$420.00
11/09/2018	Nelson Andrade	Review transfers completed, compare against instructions to reconcile.	0.50	\$350.00/hr	\$175.00
11/12/2018	Nelson Andrade	Review and discuss the notice of borrowing with ACA.	0.30	\$350.00/hr	\$105.00
11/12/2018	Nelson Andrade	Revise the notice of borrowing to change dates and make sure all figures and links are correct.	1.50	\$350.00/hr	\$525.00
11/13/2018	Nelson Andrade	Review existing notice of borrowing and call Oppenheimer to discuss DIP notice of borrowing.	0.50	\$350.00/hr	\$175.00
11/13/2018	Nelson Andrade	Internal communication to discuss call with Oppenheimer regarding DIP notice of borrowing.	0.50	\$350.00/hr	\$175.00
11/13/2018	Robert Rosenfeld	Work on month end closing of books for preparation of MOR for October 2018.	2.00	\$390.00/hr	\$780.00
11/14/2018	Nelson Andrade	Set up paperwork and online transfers related to a disbursement to ADP.	1.20	\$350.00/hr	\$420.00
11/14/2018	Nelson Andrade	Review various invoices and AP reports to determine week's disbursements.	1.50	\$350.00/hr	\$525.00
11/14/2018	Robert Rosenfeld	Work on month end closing of books for preparation of UST MOR; obtain bank statements from US Bank; process bills for payment.	2.50	\$390.00/hr	\$975.00
11/15/2018	Nelson Andrade	Review additional invoices received and AP reports to determine week's disbursements. Compare against previous payments and reports.	2.50	\$350.00/hr	\$875.00
11/16/2018	Robert Rosenfeld	Process bills for payment; transfer funds for payment of bills and send out; update quickbooks accounting for weekly transactions.	2.00	\$390.00/hr	\$780.00
11/16/2018	Nelson Andrade	Create a summary containing all invoices pending payment from Triple 5. Reconcile with previous reports and amounts due in each account.	3.50	\$350.00/hr	\$1,225.00
11/16/2018	Nelson Andrade	Compile final version of invoices to be paid in the current week.	1.10	\$350.00/hr	\$385.00
11/16/2018	Nelson Andrade	Create instructions for weekly disbursements. Review files and invoices received, make changes to the file, coordinate internally and manage related correspondence. Prepare transfers and wires and send for approval in banking system.	2.50	\$350.00/hr	\$875.00
11/16/2018	Nelson Andrade	Review all past invoices due to be paid by Dowling and by Triple 5 classifying in different categories.	1.30	\$350.00/hr	\$455.00
11/19/2018	Neil Bivona	Review NYSUI form re: Martha Klotz. Research wage history w/ ADP & provide to R. Rosenfeld.	0.80	\$390.00/hr	\$312.00
11/19/2018	Neil Bivona	Review Altice invoice & correspondence. Correspondence w/ L. Castellano re: timing of disconnect notice.	0.70	\$390.00/hr	\$273.00

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Date	User	Description	Billable Time	Hourly Rate	Billable Amt
11/19/2018	Nelson Andrade	Review internally all outstanding vendor invoices and accounts to reconcile with the payment request sent to Triple 5 and create a new comprehensive list that includes the latest invoices received.	1.50	\$350.00/hr	\$525.00
11/19/2018	Nelson Andrade	Elaborate answer to the DOL information request, determine the best way to answer and create a printable summary for each individual employee providing explanations and comments on each request.	2.10	\$350.00/hr	\$735.00
11/19/2018	Nelson Andrade	Create analysis by individual employee to investigate and answer the claims contained in the DOL information request.	1.70	\$350.00/hr	\$595.00
11/19/2018	Nelson Andrade	Analyze DOL information request regarding medical and dental claims.	1.20	\$350.00/hr	\$420.00
11/19/2018	Robert Rosenfeld	Complete response letter to NYS Unemployment relating to request for information for former employee; research and complete response to Compass Group for collection of amounts due to Debtor; Update quickbooks for payroll recording for prior week.	1.50	\$390.00/hr	\$585.00
11/20/2018	Neil Bivona	Packing & return of leased Brookhaven network firewall unit to CIS. Correspondence w/ J. Walsh at CIS & W. Benka re: the same.	0.50	\$390.00/hr	\$195.00
11/20/2018	Nelson Andrade	Review and reconcile additional vendor invoices and accounts to be included in the Triple 5 payment request list.	1.60	\$350.00/hr	\$560.00
11/21/2018	Neil Bivona	Installation & setup of remote VPN access to Dowling network drives, e-mail archives & Banner systems. Call & correspondence w/ W. Benka re: the same	1.80	\$390.00/hr	\$702.00
11/21/2018	Neil Bivona	Review of e-mail history & other communication history (text, calls, meetings, etc.) w/ Triple Five re: payment of transition invoices to vendors. Correspondence w/ R. Rosenfeld & S. Southard re: the same.	1.20	\$390.00/hr	\$468.00
11/21/2018	Neil Bivona	Draft terms of IT consulting arrangement w/ W. Benka & set up payment wire template.	1.10	\$390.00/hr	\$429.00
11/21/2018	Nelson Andrade	Reconcile checks issued by Triple 5 with the request list.	1.30	\$350.00/hr	\$455.00
11/21/2018	Nelson Andrade	Review checks scanned and received from Triple 5 for payment of outstanding invoices and accounts.	1.20	\$350.00/hr	\$420.00
11/26/2018	Nelson Andrade	Create instructions for previous weekly disbursements, pushed to current week due to holiday. Review files and invoices received, coordinate internally and manage related correspondence. Prepare transfers and wires and send for approval in banking system.	1.50	\$350.00/hr	\$525.00
11/26/2018	Nelson Andrade	Manage internal correspondence related to DOL Unemployment notice	0.20	\$350.00/hr	\$70.00
11/26/2018	Nelson Andrade	Prepare student AR report containing sweep allowed and RCS payment for the invoices dated Sep 30 and Oct 31.	2.50	\$350.00/hr	\$875.00

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11/26/2018	Nelson Andrade	Review AP report received to view weekly disbursements related to the previous week pushed to current week due to holiday.	0.20	\$350.00/hr	\$70.00
11/26/2018	Robert Rosenfeld	Payment of bills for Debtor and update accounting in quickbooks for past week activity.	1.00	\$390.00/hr	\$390.00
11/26/2018	Robert Rosenfeld	Review requests from The Hartford relating to workers compensation audit for the period 10/1/17 to 9/30/18 and prepare responses to questions and supporting information for insurer.	1.00	\$390.00/hr	\$390.00
11/26/2018	Robert Rosenfeld	Review checks received from Triple 5 and compare to invoices and collate for mailing to vendors for post closing activity.	1.00	\$390.00/hr	\$390.00
11/27/2018	Neil Bivona	Review R. Rosenfeld comments to W. Benka IT consulting terms. Review and revise summary of terms & e-mail to W. Benka for review / response.	0.50	\$390.00/hr	\$195.00
11/28/2018	Nelson Andrade	Prepare supporting documents and prepare transfers related to the payment of three real estate brokers related with the sale of the Brookhaven campus.	1.20	\$350.00/hr	\$420.00
11/28/2018	Nelson Andrade	Create instructions for student AR sweep and RCS payments, finalize supporting documents, save in PDF and distribute	1.00	\$350.00/hr	\$350.00
11/28/2018	Nelson Andrade	Created wire templates for each payee broker and created the current wire transfers for each.	1.50	\$350.00/hr	\$525.00
11/28/2018	Nelson Andrade	Prepared compliance certificates for week 99. Compiled budget and actual disbursement information, created variance report, analyzed cumulative budget to actual report and variances to ensure compliance. Distribute final PDF documents and manage related correspondence.	1.50	\$350.00/hr	\$525.00
11/28/2018	Nelson Andrade	Prepared compliance certificates for week 97. Compiled budget and actual disbursement information, created variance report, analyzed cumulative budget to actual report and variances to ensure compliance. Distribute final PDF documents and manage related correspondence.	1.50	\$350.00/hr	\$525.00
11/28/2018	Nelson Andrade	Prepared compliance certificates for week 98. Compiled budget and actual disbursement information, created variance report, analyzed cumulative budget to actual report and variances to ensure compliance. Distribute final PDF documents and manage related correspondence.	1.50	\$350.00/hr	\$525.00
11/28/2018	Neil Bivona	Review final stipulation with DOE re: Perkins loan funds distribution. Correspondence w/ R. Rosenfeld re: the same. Draft letters to students due refunds for overpayments.	1.30	\$390.00/hr	\$507.00
11/28/2018	Robert Rosenfeld	Review and process payments to brokers relating to commissions on Brookhaven Campus sale. Contact brokers for updated wire instructions and communicate with parties for payments.	1.50	\$390.00/hr	\$585.00

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11/1/18 Through 11/30/18

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
11/28/2018	Robert Rosenfeld	Review correspondence to ADP relating to coordination of distributions pursuant to Plan for priority wage based claims.	0.80	\$390.00/hr	\$312.00
11/28/2018	Robert Rosenfeld	Prepare checks from US Bank accounts related to Perkins loan refunds to students.	1.00	\$390.00/hr	\$390.00
11/29/2018	Nelson Andrade	Update the reconciliation containing the invoices that need to be paid by Triple 5.	1.20	\$350.00/hr	\$420.00
11/29/2018	Nelson Andrade	Create report with checks that need to be issued by Triple 5 along with all related invoices.	1.10	\$350.00/hr	\$385.00
11/30/2018	Nelson Andrade	Create instructions for weekly disbursements. Review files and invoices received, coordinate internally and manage related correspondence. Prepare transfers and wires and send for approval in banking system.	1.50	\$350.00/hr	\$525.00
11/30/2018	Nelson Andrade	Prepared compliance certificates for week 100. Compiled budget and actual disbursement information, created variance report, analyzed cumulative budget to actual report and variances to ensure compliance. Distribute final PDF documents and manage related correspondence.	1.50	\$350.00/hr	\$525.00
11/30/2018	Nelson Andrade	Prepared compliance certificates for week 101. Compiled budget and actual disbursement information, created variance report, analyzed cumulative budget to actual report and variances to ensure compliance. Distribute final PDF documents and manage related correspondence.	1.50	\$350.00/hr	\$525.00
11/30/2018	Nelson Andrade	Prepared compliance certificates for week 102. Compiled budget and actual disbursement information, created variance report, analyzed cumulative budget to actual report and variances to ensure compliance. Distribute final PDF documents and manage related correspondence.	1.50	\$350.00/hr	\$525.00
Totals For Business Operations			88.40		\$32,172.00
Claim Distributions					
11/19/2018	Neil Bivona	Research / Diligence w/ ADP re: process for Priority claim taxable wage and non-taxable benefit priority claim distributions through payroll system.	2.00	\$390.00/hr	\$780.00
11/20/2018	Neil Bivona	Meet w/ I. Hellman re: ADP employee data verification and updating project in preparation for Priority Claim distributions.	1.00	\$390.00/hr	\$390.00
11/28/2018	Neil Bivona	Review open wage garnishment info as of June 2016 and correspondence from ADP re: handling of garnishments in connection with Priority claim distributions.	0.50	\$390.00/hr	\$195.00
11/28/2018	Neil Bivona	Call w/ I. Hellman re: status of employee address verification / updating in ADP & other related issues.	0.30	\$390.00/hr	\$117.00
11/29/2018	Neil Bivona	Review and revise memo to ADP re: questions on tax withholding compliance for Priority Claim distribution to employees.	0.60	\$390.00/hr	\$234.00
Totals For Claim Distributions			4.40		\$1,716.00

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11/1/18 Through 11/30/18

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
Claims Administration and Objections					
11/27/2018	Ilene Hellman	Verify employee info in ADP regarding Priority Claims Distribution.	1.60	\$125.00/hr	\$200.00
11/28/2018	Ilene Hellman	Verify employee info in ADP regarding Priority Claims Distribution.	1.30	\$125.00/hr	\$162.50
11/28/2018	Ilene Hellman	Verify employee info in ADP regarding Priority Claims Distribution.	2.30	\$125.00/hr	\$287.50
Totals For Claims Administration and Objections			5.20		\$650.00
Claims Investigation					
11/01/2018	Neil Bivona	Review & research open claims issues raised by WARN class members.	1.10	\$390.00/hr	\$429.00
11/02/2018	Neil Bivona	call w/ S. Southard re; open WARN claimant issues. Call w/ n. Andrade re: summary report of medical claims processed for employee N. Rogers. Review report & approve for sending to S. Southard for forwarding to class counsel.	0.80	\$390.00/hr	\$312.00
11/02/2018	Nelson Andrade	Review documentation related to a second case of Cigna claims to be verified.	1.00	\$350.00/hr	\$350.00
11/02/2018	Nelson Andrade	Create analysis related to the second employee claims, which had to include a reconciliation analysis to the claims contained in the email sent by the employee.	3.50	\$350.00/hr	\$1,225.00
11/19/2018	Neil Bivona	Review DOL communication re: additional medical/dental claims not paid/processed. Discuss review of claim processing data w/ N. Andrade for response.	0.50	\$390.00/hr	\$195.00
Totals For Claims Investigation			6.90		\$2,511.00
Court Hearings					
11/05/2018	Neil Bivona	Attend Bankruptcy Court hearing.	1.50	\$390.00/hr	\$585.00
11/05/2018	Neil Bivona	Prepare additional handouts of waterfall summary and detail analyses for hearing and attend hearing.	2.20	\$390.00/hr	\$858.00
11/05/2018	Robert Rosenfeld	Prepare for Court hearing on Disclosure statement and WARN settlement and attend hearing.	2.50	\$390.00/hr	\$975.00
Totals For Court Hearings			6.20		\$2,418.00
Financial Analysis					
11/02/2018	Neil Bivona	Prepare summary UCC / Priority claim settlement summary waterfall.	1.00	\$390.00/hr	\$390.00
11/29/2018	Neil Bivona	Review Nat'l Grid refund check and account history for Brookhaven Dorm sub-account to determine proper application of credit (Dowling vs. T5).	0.40	\$390.00/hr	\$156.00
Totals For Financial Analysis			1.40		\$546.00
Meetings with Creditors and/or Representatives					
11/10/2018	Neil Bivona	Correspondence to M. Grochowski re: notice of borrowing.	0.50	\$390.00/hr	\$195.00
11/20/2018	Neil Bivona	Review of Post-Confirmation window budget & draft correspondence to I. Hammel re: the same.	0.50	\$390.00/hr	\$195.00
Totals For Meetings with Creditors and/or Representatives			1.00		\$390.00

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Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
Meetings with Debtor and Representatives					
11/27/2018	Robert Rosenfeld	Conference call with S. Southard, J. Corneau, L.Kiss, and N.Bivona re: status of case, Plan confirmation and post confirmation tasks.	1.20	\$390.00/hr	\$468.00
Totals For Meetings with Debtor and Representatives			1.20		\$468.00
Meetings with Lawyers					
11/27/2018	Nelson Andrade	Status update call with legal counsel.	1.10	\$350.00/hr	\$385.00
11/27/2018	Neil Bivona	Case status update call w/ Klestadt team, R. Rosenfeld & N. Andrade.	1.10	\$390.00/hr	\$429.00
Totals For Meetings with Lawyers			2.20		\$814.00
Plan & disclosure Statement					
11/13/2018	Robert Rosenfeld	Review draft Plan Administrator Agreement and provide comments to counsel.	1.50	\$390.00/hr	\$585.00
11/14/2018	Robert Rosenfeld	Review revisions to Plan Administrator Agreement; discuss with J. Corneau (Klestadt) and provide comments to counsel.	1.00	\$390.00/hr	\$390.00
11/29/2018	Robert Rosenfeld	Review documents related to confirmation of the Plan of Liquidation including RSR declaration; Creditors Trust agreement and discuss questions with counsel.	1.50	\$390.00/hr	\$585.00
Totals For Plan & disclosure Statement			4.00		\$1,560.00
Review Fee/Employment Applications					
11/08/2018	Robert Rosenfeld	Review draft stipulation relating to Broker compensation on sale of Brookhaven Campus and provide comments to counsel.	0.50	\$390.00/hr	\$195.00
Totals For Review Fee/Employment Applications			0.50		\$195.00
Tax compliance					
11/14/2018	Robert Rosenfeld	Work on VDCP program for sales tax amounts due for sale of tangible property at Oakdale properties.	1.00	\$390.00/hr	\$390.00
11/27/2018	Neil Bivona	Call w/ R. Rosenfeld re: tax withholding & employer tax payments related to Priority claim payments.	0.60	\$390.00/hr	\$234.00
11/27/2018	Neil Bivona	Review ADP tax reporting system & generate / download quarterly State tax filings for NY State for 2017 & 2018. Compare reported wages vs. payroll reports re: Martha Klotz wage reporting. E-mail correspondence w/ ADP.	1.20	\$390.00/hr	\$468.00
11/27/2018	Robert Rosenfeld	Call with C. Pieterszak (Baker Tilly) regarding questions on payroll tax obligations and jurisdictions relating to Priority distributions.	0.40	\$390.00/hr	\$156.00
11/27/2018	Neil Bivona	Review additional State (TN, CT, MO) information for employee payroll I ADP. Generate and download Quarterly State tax filings for TN, CT & MO & review vs. info in Priority Claim class employee / payment list.	1.50	\$390.00/hr	\$585.00
11/27/2018	Neil Bivona	Review IRS publications re: FUTA and NY State publications re: SIT and MTCMT taxes. Review ADP system re: application of tax withholding / payment calculations. Draft e-mail to ADP re: priority claim distribution overview and tax related questions.	2.50	\$390.00/hr	\$975.00

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Date	User	Description	Billable Time	Hourly Rate	Billable Amt
11/29/2018	Neil Bivona	Review, revise and send communication to ADP re: background and request for conference call to discuss tax withholding compliance issues related to employee priority claim distributions.	0.80	\$390.00/hr	\$312.00
11/29/2018	Neil Bivona	Review updated W-4 withholding forms submitted by employees re: priority claim distributions and create tracking spreadsheet.	0.70	\$390.00/hr	\$273.00
Totals For Tax compliance			8.70		\$3,393.00
UST Reporting					
11/14/2018	Robert Rosenfeld	Work on MOR for October 2018.	1.50	\$390.00/hr	\$585.00
11/15/2018	Robert Rosenfeld	Work on MOR for October 2018 and make revisions to global notes and provide to counsel for review.	2.50	\$390.00/hr	\$975.00
Totals For UST Reporting			4.00		\$1,560.00
Grand Total			142.40		\$51,630.00

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11/1/18 Through 11/30/18

Exhibit D

Expense Date	User	Description	Cost
Accounting-software			
11/13/2018	Robert Rosenfeld	Right Networks monthly charge for quickbooks hosting.	\$15.00
Totals Billable Amounts for Accounting-software			\$15.00
Mailing/Postage			
11/06/2018	Robert Rosenfeld	Postage for bills send to vendors (4 bills)	\$2.00
11/09/2018	Robert Rosenfeld	Postage for bill payment mailings.	\$1.00
11/16/2018	Robert Rosenfeld	Certified Return Receipt postage for correspondence to NYS Sale Tax VDA payment.	\$7.62
11/16/2018	Robert Rosenfeld	Postage for bill payments for 11/16/18; (3) letters.	\$1.50
11/19/2018	Robert Rosenfeld	Postage for paycheck sent to employee for 11/15/18 payroll.	\$0.50
11/26/2018	Robert Rosenfeld	Postage for bill payment to ADP.	\$0.50
Totals Billable Amounts for Mailing/Postage			\$13.12
Postage & Shipping			
11/14/2018	Robert Rosenfeld	UPS charges for overnight delivery for payment of ADP invoices not previously received by Debtor.	\$26.84
11/20/2018	Neil Bivona	Shipping of Brookhaven firewall unit back to CIS.	\$50.17
Totals Billable Amounts for Postage & Shipping			\$77.01
Storage/disposal costs			
11/02/2018	Neil Bivona	UHaul rental to dispose of e-waste (IT equipment) from Brookhaven campus. 10-30-18	\$129.35
11/02/2018	Neil Bivona	Moving dolly relate to dispose of e-waste (IT equipment) from Brookhaven campus. 10-30-18	\$10.86
11/02/2018	Neil Bivona	Fuel for UHaul truck rental. 10-30-18	\$38.00
Totals Billable Amounts for Storage/disposal costs			\$178.21
Grand Total			\$283.34